



**Roland W. Burris**

Comptroller  
State of Illinois

December 16, 1985

201 State House  
Springfield, Illinois 62706  
217/782-6000

PAYROLL BULLETIN  
(8-85)

TO: All State Agencies, Departments, Boards, Commissions  
and Universities

SUBJECT: Withholding Tax Tables

Attached are new withholding tax tables which will become effective with the December 16-31, 1985 payroll period. These tables will remain in effect until you are further notified.

To use the attached tables, you must first determine the taxable earnings for the employee, calculated as follows:

- (1) Multiply the number of exemptions by the amount of one exemption for the applicable payroll period.  
The amount of one withholding exemption is:

Semi-monthly	\$45.00
Monthly	\$90.00
Bi-weekly	\$41.54

- (2) Compute the employee retirement contribution.
- (3) Subtract these amounts from the gross wages and round off the result to the nearest dollar.
- (4) Determine the amount to be withheld from the applicable withholding tax table.

Example:

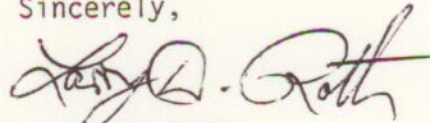
(a)	Gross pay semi-monthly	\$765.00
	Less exemptions (married with 5 exemptions) $\$45.00 \times 5 =$	\$225.00
	Less: Retirement, Deferred Compensation, Tax Sheltered Annuities, where applicable, and any other tax free benefits.	<u>\$ 30.60</u>

- (b) Taxable earnings. 765.00 -  
225.00 - 30.60 rounded to the  
nearest dollar. \$509.00
- (c) Tax on \$509.00 from "semi-  
monthly married" table \$ 52.02

The new federal withholding tax will be computed on the pre-lists furnished by this office to non-tape submitting agencies for the December 16-31, 1985 pay period.\* The appropriate monthly pre-lists will also be re-computed.\* The computation will be based on the marital status and exemptions shown on the payroll voucher. If an employee has additional withholding, it will be the responsibility of the payroll officer to make the appropriate change. Tape submitting agencies should calculate federal taxes on payrolls from the appropriate tax tables which are attached. Page 37 of the new tax tables gives the Federal Percentage Method for computing Federal Income Tax. Use these tables when the taxable amount for an employee exceeds the amounts listed on pages 5 through 36 of the tax tables.

If you have any questions regarding this bulletin or the attached tax tables, please contact Dan Steven or Nancy Smith at (217) 782-4758.

Sincerely,



Larry D. Roth  
Director - State Accounting

\*Note: Trailer records will not be re-computed on the pre-lists. It will be the responsibility of the payroll office to adjust the applicable trailer record totals.



**Tables for Percentage Method of Withholding**  
(For Wages Paid After December 1985)

**TABLE 1—If the Payroll Period With Respect to an Employee is Weekly**

(a) SINGLE person—including head of household:				(b) MARRIED person—			
If the amount of wages is:		The amount of income tax to be withheld shall be:		If the amount of wages is:		The amount of income tax to be withheld shall be:	
Not over \$28		0		Not over \$50		0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$28	—\$87	12%	—\$28	\$50	—\$199	12%	—\$50
\$87	—\$192	\$7 08 plus 15%	—\$87	\$199	—\$398	\$17 88 plus 17%	—\$199
\$192	—\$302	\$22 83 plus 19%	—\$192	\$398	—\$490	\$51 71 plus 22%	—\$398
\$302	—\$457	\$43 73 plus 25%	—\$302	\$490	—\$600	\$71 95 plus 25%	—\$490
\$457	—\$577	\$82 48 plus 30%	—\$457	\$600	—\$710	\$99 45 plus 28%	—\$600
\$577	—\$687	\$118 48 plus 34%	—\$577	\$710	—\$930	\$130 25 plus 33%	—\$710
\$687		\$155 88 plus 37%	—\$687	\$930		\$202 85 plus 37%	—\$930

**TABLE 2—If the Payroll Period With Respect to an Employee is Biweekly**

(a) SINGLE person—including head of household:				(b) MARRIED person—			
If the amount of wages is:		The amount of income tax to be withheld shall be:		If the amount of wages is:		The amount of income tax to be withheld shall be:	
Not over \$57		0		Not over \$100		0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$57	—\$173	12%	—\$57	\$100	—\$398	12%	—\$100
\$173	—\$385	\$13 92 plus 15%	—\$173	\$398	—\$795	\$35 76 plus 17%	—\$398
\$385	—\$605	\$45 72 plus 19%	—\$385	\$795	—\$980	\$103 25 plus 22%	—\$795
\$605	—\$913	\$87 52 plus 25%	—\$605	\$980	—\$1,199	\$143 95 plus 25%	—\$980
\$913	—\$1,154	\$164 52 plus 30%	—\$913	\$1,199	—\$1,419	\$198 70 plus 28%	—\$1,199
\$1,154	—\$1,373	\$236 82 plus 34%	—\$1,154	\$1,419	—\$1,859	\$260 30 plus 33%	—\$1,419
\$1,373		\$311 28 plus 37%	—\$1,373	\$1,859		\$405 50 plus 37%	—\$1,859

**TABLE 3—If the Payroll Period With Respect to an Employee is Semimonthly**

(a) SINGLE person—including head of household:				(b) MARRIED person—			
If the amount of wages is:		The amount of income tax to be withheld shall be:		If the amount of wages is:		The amount of income tax to be withheld shall be:	
Not over \$62		0		Not over \$108		0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$62	—\$188	12%	—\$62	\$108	—\$431	12%	—\$108
\$188	—\$417	\$15 12 plus 15%	—\$188	\$431	—\$861	\$38 76 plus 17%	—\$431
\$417	—\$655	\$49 47 plus 19%	—\$417	\$861	—\$1,061	\$111 86 plus 22%	—\$861
\$655	—\$989	\$94 69 plus 25%	—\$655	\$1,061	—\$1,299	\$155 86 plus 25%	—\$1,061
\$989	—\$1,250	\$178 19 plus 30%	—\$989	\$1,299	—\$1,538	\$215 36 plus 28%	—\$1,299
\$1,250	—\$1,488	\$256 49 plus 34%	—\$1,250	\$1,538	—\$2,014	\$282 28 plus 33%	—\$1,538
\$1,488		\$337 41 plus 37%	—\$1,488	\$2,014		\$439 36 plus 37%	—\$2,014

**TABLE 4—If the Payroll Period With Respect to an Employee is Monthly**

(a) SINGLE person—including head of household:				(b) MARRIED person—			
If the amount of wages is:		The amount of income tax to be withheld shall be:		If the amount of wages is:		The amount of income tax to be withheld shall be:	
Not over \$123		0		Not over \$217		0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$123	—\$375	12%	—\$123	\$217	—\$863	12%	—\$217
\$375	—\$833	\$30 24 plus 15%	—\$375	\$863	—\$1,723	\$77 52 plus 17%	—\$863
\$833	—\$1,310	\$98 94 plus 19%	—\$833	\$1,723	—\$2,123	\$223 72 plus 22%	—\$1,723
\$1,310	—\$1,978	\$189 57 plus 25%	—\$1,310	\$2,123	—\$2,598	\$311 72 plus 25%	—\$2,123
\$1,978	—\$2,500	\$356 57 plus 30%	—\$1,978	\$2,598	—\$3,075	\$430 47 plus 28%	—\$2,598
\$2,500	—\$2,976	\$513 17 plus 34%	—\$2,500	\$3,075	—\$4,028	\$564 03 plus 33%	—\$3,075
\$2,976		\$675 01 plus 37%	—\$2,976	\$4,028		\$878 52 plus 37%	—\$4,028